

If this is an amended return, check the box. ☐

See instructions, page 10 for the reasons for amending and enter the number. ☐

For calendar year 2002, or fiscal year beginning Mo Day Year 02 ending Mo Day Year

Business name

Federal employer identification number

☐ F ☐ M

Business mailing address

Do you need Idaho income tax forms mailed to you next year?

☐ Yes

☐ No

City, State and Zip Code

1. Did the corporate name change? If yes, enter the previous name. ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. ☐ Yes ☐ No
3. Is this an inactive corporation or nameholder corporation? ☐ Yes ☐ No
4. Quarterly estimated payments:
 - a. Were federal quarterly estimated payments required? ☐ Yes ☐ No
 - b. Were quarterly estimated payments based on annualized amounts? ☐ Yes ☐ No
5. Is this a final return? ☐ Yes ☐ No
 If yes, check the proper box below and enter the date the event occurred.

☐ Withdrawn from Idaho
 ☐ Dissolved

☐ Merged or reorganized. Enter new federal employer identification number.
6. Is this an electrical or telephone utility? ☐ Yes ☐ No
7. Did the ownership change during the year? ☐ Yes ☐ No
8. Enter the amount of credit for qualifying new employees earned this tax year. ☐
9. a. Enter the amount of investment tax credit earned this tax year. ☐
 b. Enter the amount of broadband equipment investment credit earned this tax year. ☐
 c. Enter the amount of credit for Idaho research activities earned this tax year. ☐
10. a. Enter the amount of recapture of investment tax credit for this tax year. ☐
 b. Enter the amount of recapture of broadband equipment investment credit for this tax year. ☐
 c. Enter the amount of recapture of incentive investment tax credit for this tax year. ☐

INCOME

11. Ordinary income (loss). Form 1120S, page 1 ☐ 11
12. Net income (loss) from rental real estate activities. Form 1120S, Schedule K ☐ 12
13. Net income (loss) from other rental activities. Form 1120S, Schedule K ☐ 13
14. Portfolio income (loss). Form 1120S, Schedule K ☐ 14
15. Other income (loss). Form 1120S, Schedule K ☐ 15
16. Deductions. Form 1120S, Schedule K ☐ 16
17. Net distributable income. Add lines 11 through 15, and subtract line 16. ☐ 17

ADDITIONS

18. Interest and dividends not taxable under Internal Revenue Code ☐ 18
19. State, municipal and local taxes measured by net income. Attach a schedule. ☐ 19
20. Other additions ☐ 20
21. Add lines 17 through 20. ☐ 21

SUBTRACTIONS

22. Interest from Idaho municipal securities ☐ 22
23. Interest on U.S. Government obligations. Attach a schedule. ☐ 23
24. Interest and other expenses related to lines 22 and 23 ☐ 24
25. Add lines 22 and 23, and subtract line 24. ☐ 25
26. Technological equipment donation ☐ 26
27. Allocated income. Attach a schedule. ☐ 27
28. Interest and other expenses related to line 27. Attach a schedule. ☐ 28
29. Subtract line 28 from line 27. ☐ 29
30. Other subtractions ☐ 30
31. Total subtractions. Add lines 25, 26, 29, and 30. ☐ 31
32. Net business income subject to apportionment. Subtract line 31 from line 21. ☐ 32

33. Net business income subject to apportionment. Enter the amount from line 32.	33	
34. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from line 21, Part I, Form 42.	34	%
35. Net business income apportioned to Idaho. Multiply line 33 by the percent on line 34.	35	
36. Income allocated to Idaho. See instructions.	36	
37. Idaho compensation of individual officers, directors, and shareholders not reported to Idaho	37	
38. S corporation income reported to Idaho on shareholders' income tax returns	38	
39. Idaho taxable income. Add lines 35 through 37, and subtract line 38.	39	

TAX COMPUTATION

40. Idaho income tax. Multiply line 39 by 7.6%.	40	
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CREDITS

41. Credit for contributions to Idaho educational entities	41	
42. Investment tax credit. Attach Form 49.	42	
43. Credit for contributions to Idaho youth and rehabilitation facilities	43	
44. Credit for production equipment using post-consumer waste	44	
45. Natural resources conservation credit	45	
46. Promoter-sponsored event credit	46	
47. Credit for qualifying new employees. Attach Form 55.	47	
48. Credit for Idaho research activities. Attach Form 67.	48	
49. Broadband equipment investment credit. Attach Form 68.	49	
50. Incentive investment tax credit carryover. Attach Form 69.	50	
51. Total credits. Add lines 41 through 50.	51	
52. Subtract line 51 from line 40. If line 51 is greater than line 40 enter zero.	52	

OTHER TAXES

53. Minimum tax. See instructions if the S corporation owes federal tax.	53	20
54. Permanent building fund tax. See instructions.	54	
55. Fuels tax due. Attach Form 75.	55	
56. Tax from recapture of investment tax credit. Attach Form 49R.	56	
57. Tax from recapture of broadband equipment investment credit. Attach Form 68R.	57	
58. Tax from recapture of incentive investment tax credit. Attach Form 69R.	58	
59. Total tax. Add lines 52 through 58.	59	
60. Underpayment interest. Attach Form 41ESR.	60	
61. Add line 59 and line 60.	61	

PAYMENTS and OTHER CREDITS

62. Estimated tax payments	62	
63. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	63	
64. Total payments and other credits. Add line 62 and line 63.	64	

If line 61 is more than line 64, GO TO LINE 65. If line 61 is less than line 64, GO TO LINE 68.

REFUND or PAYMENT DUE

65. Tax Due. Subtract line 64 from line 61.	65	
66. Penalty _____ Interest from due date _____ Enter total.	66	
67. TOTAL DUE. Add lines 65 and 66.	67	
68. Overpayment. Subtract 61 from line 64.	68	
69. REFUND. Amount of line 68 you want refunded to you.	69	
70. ESTIMATED TAX. Amount you want credited to your 2003 estimated tax. Subtract line 69 from line 68.	70	

AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.

71. Total tax due (line 67) or overpayment (line 68) on this return	71	
72. Refund from original return plus additional refunds	72	
73. Tax paid with original return plus additional tax paid	73	
74. Amended tax due or refund. Add lines 71 and 72 and subtract line 73.	74	

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Signature of officer	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120S